

--- 3 Pounds - “Plug Tobacco” - *fine roulette* - 89 x 26 mm. ---

The hidden letters are “H-D” and Chris Ryan reports that the die proof was submitted for approval on March 2nd 1938. The earliest listed dated use of **RM-402** was by “Imperial Tobacco”, Granby, P.Q. in October 1938. BABN records indicate that the plate was prepared for 50 stamps - (probably 5 x 10).



★**RM-402** - 3 pounds, black, *fine roulette*, control number **0014878**, coded **1-23-D / AID**, by “Imperial Tobacco”, Granby, P.Q. in October 1938



★**RM-402n** - 3 pounds, black, *fine roulette*, without control numbering

<b>0014878</b> ★	10/38	RM-402	3 pounds, black, <i>fine roulette</i> , coded <b>1-23-D / AID</b>
<b>0035527</b>		RM-402	3 pounds, black, <i>fine roulette</i> , a tin of <b>World's Navy Plug Tobacco</b>
<b>0117860</b>	03/40	RM-402	3 pounds, black, <i>fine roulette</i> , coded <b>O 4 C</b>
<b>0117958</b>	03/40	RM-402	3 pounds, black, <i>fine roulette</i> , coded <b>O 4 C</b>
<b>0166766</b>	03/40	RM-402	3 pounds, black, <i>fine roulette</i> , mimeographed <b>6 .. 13D / 04A3</b>
<b>0179252</b>	03/41	RM-402	3 pounds, black, <i>fine roulette</i> , mimeographed <b>6 .. 13D / 14A3</b>
<b>0192640</b>	05/41	RM-402	3 pounds, black, <i>fine roulette</i> , mimeographed <b>6 .. 13D / 14B2</b>
<b>0203159</b>	06/41	RM-402	3 pounds, black, <i>fine roulette</i> , mimeographed <b>6 .. 13D / 1406</b>
<b>0211924</b>		RM-402	3 pounds, black, <i>fine roulette</i> , a tin of <b>World's Navy Plug Tobacco</b>
<b>0234988</b>	12/41	RM-402	3 pounds, black, <i>fine roulette</i> , mimeographed <b>6 .. 13D / 1412</b>
<b>0238477</b>		RM-402	3 pounds, black, <i>fine roulette</i> , a tin of <b>World's Navy Plug Tobacco</b>

Stamps date coded “Rock City Tobacco” pre-war ( after the manufacturer’s sales tax was raised from 8% to 10% ) were cancelled with a numbered monthly date, which began with **6 .. 13D / 1** in October 1938.

Strips purchased under the “Budget of September 12th 1939” using a reversed year, plus a year quarter (from A to D), and the month of that quarter (from 1 to 3). Thus **04A3** reads as 1940; quarter 1; month 3 - or March 1940. Strips purchased under the 1939 Budget, but used under the 1940 Budget, retain the above coding, but the added *excise duty was payable* when the tobacco was delivered for consumption. Strips purchased under the Budget of June 1940 read with the month from 1 to 12. Thus **1406** reads as June 1941.

When the Budget of June 24, 1942, under the “Special War Measures Act”, imposed an excise tax of 1¢ per ounce or fraction thereof on manufactured tobacco, “Imperial Tobacco” surcharged **RM-402** in red ink with the two-line 4 and 3 mm. Gothic **48¢ / EXCISE TAX** as the provisional **RM-416**. The collection *does not contain*, nor have I seen, a copy of this item.

--- WANTED! ---

**RM-416†** - **48¢ / EXCISE TAX** on 3 pounds, black, *fine roulette*, Imperial Tobacco’s red Gothic two-line surcharge for the Budget of June 23rd 1942 on **RM-402**.

In July 2001, Fritz Angst supplied the following photocopy. The stamp is on a three pound tin of **WORLD'S NAVY - Bright Plug Smoking Tobacco**. The company coding is in red ink. The catalogue number is **RM-428**. Without a date code, it probably comes from June / July 1942. Compare this with Rock City Tobacco's cigarettes series **RC-549** to **RC-562**, which are similarly coded without a date, and again with Rock City's **RN-82** (**2 ct** on 1/10th pound) from July 1942 with the date **2407** - all of these stamps use the same format in their coding.



**RM-428** - **EXCISE TAX / 6-13D 48 CT** on 3 pounds, black, *fine roulette*, control number **0288070**, found on a three pound tin of **WORLD'S NAVY - Bright Plug Smoking Tobacco**

**0288070**      06/42      RM-428      3 pounds, fine roulette, coded **EXCISE TAX / 6-13D 48 CT**

For general distribution under the Budget of June 1942 BABN surcharged **RM-402** in dark blue ink with their usual two line 2½ and 1½ mm. Gothic **48¢ / EXCISE TAX** as **RM-435**.



★ **RM-435** - **48¢ / EXCISE TAX** on 3 pounds, black, *fine roulette*, control number **0332518**, a "Rock City Tobacco" doubled mimeograph **6 . 13D / 3401** from January 1943

<b>0300747</b>	08/42	RM-435	<b>48¢ / EXCISE TAX</b> on 3 pounds, <i>fine roulette</i> , mimeographed <b>6 . 13D / 24.08</b>
<b>0318551</b>	10/42	RM-435	<b>48¢ / EXCISE TAX</b> on 3 pounds, <i>fine roulette</i> , mimeographed <b>6 . 13D / 24.10</b> on a tin of <b>World's Navy Plug Tobacco</b>
<b>0319294</b>	11/42	RM-435	<b>48¢ / EXCISE TAX</b> on 3 pounds, <i>fine roulette</i> , mimeographed <b>6 . 13D / 24.11</b>
<b>0328543</b>	01/43	RM-435	<b>48¢ / EXCISE TAX</b> on 3 pounds, <i>fine roulette</i> , mimeographed <b>6 . 13D / 3401</b> , on a tin of <b>World's Navy Plug Tobacco</b>
<b>0328874</b>	01/43	RM-435	<b>48¢ / EXCISE TAX</b> on 3 pounds, <i>fine roulette</i> , mimeographed <b>6 . 13D / 3401</b>
<b>0330843</b>	01/43	RM-435	<b>48¢ / EXCISE TAX</b> on 3 pounds, <i>fine roulette</i> , mimeographed <b>6 . 13D / 3401</b>
<b>0331994</b>	01/43	RM-435	<b>48¢ / EXCISE TAX</b> on 3 pounds, <i>fine roulette</i> , mimeographed <b>6 . 13D / 3401</b>
<b>0332518 ★</b>	01/43	RM-435	<b>48¢ / EXCISE TAX</b> on 3 pounds, <i>fine roulette</i> , mimeographed <b>6 . 13D / 3401</b>

When the Budget of March 3rd 1943 doubled the excise tax to 2¢ per ounce or fraction thereof “**Rock City Tobacco**” re-surcharged **RM-435** in dark blue ink with a 3 mm. Roman **96c 00** as the company provisional **RM-455**.



★**RM-455** - **96c 00** over **48c / EXCISE TAX** on 3 pounds, black, *fine roulette*, control number **0337903**, mimeographed **6..13D / 3403** in March 1943

<b>0337903</b> ★	03/43	RM-455	<b>96c ■■</b> over <b>48c / EXCISE TAX</b> on 3 pounds, mimeo <b>6..13D / 3403</b>
<b>0339212</b>	03/43	RM-455	<b>96c ■■</b> over <b>48c / EXCISE TAX</b> on 3 pounds, mimeo <b>6..13D / 3403</b>

Lee Brandom made no distinction between the re-surcharges from “Rock City” and “Imperial Tobacco”, merely listing this as a (compressed) **96¢**. The finding of the blue-black (compressed) **64c ■■** over **32¢ / EXCISE TAX** on 2 pounds, as **RM-453**, shows that these distinctive re-surcharges should have been separately listed as coming from “Rock City Tobacco”.

I would doubt that there was an “Imperial Tobacco” re-surcharge **96¢ 0** over **48¢ / EXCISE TAX** on 3 pounds for the Budget of March 1943. Although this might exist, it is not listed by Lee Brandom, and I have not to date found a copy. Imperial was just not producing a three pound package at this time. This may explain why **RM-416**, the 1942 Imperial provisional red ink Gothic surcharge **48¢ / EXCISE TAX** on 3 pounds, is so elusive. It probably saw very limited usage, if indeed it ever was a production item.

In March 1943, **BABN** re-surcharged **RM-435** with their familiar 3 mm. dark blue Gothic **96¢**, plus three 7 mm. stacked horizontal *killer lines*, as the **BABN** provisional **RM-464**. Rock City Tobacco ceased using their red mimeographed date cancellations in September 1943.



★**RM-464** - **96¢** over **48¢ / EXCISE TAX** on 3 pounds, black, *fine roulette*, control number **0381029**, with a Rock City’s red mimeograph **6..13D / 3409** from September 1943

<b>0353503</b>	04/43	RM-464	<b>96¢</b> over <b>48¢ / EXCISE TAX</b> on 3 pounds, mimeo <b>6..13D / 3404</b>
<b>0354104</b>	04/43	RM-464	<b>96¢</b> over <b>48¢ / EXCISE TAX</b> on 3 pounds, mimeo <b>6..13D / 3404</b>
<b>0361905</b>	05/43	RM-464	<b>96¢</b> over <b>48¢ / EXCISE TAX</b> on 3 pounds, mimeo <b>6..13D / 3405</b>
<b>0362719</b>	06/43	RM-464	<b>96¢</b> over <b>48¢ / EXCISE TAX</b> on 3 pounds, mimeo <b>6..13D / 3406</b>
<b>0378085</b>	08/43	RM-464	<b>96¢</b> over <b>48¢ / EXCISE TAX</b> on 3 pounds, mimeo <b>6..13D / 3408</b>
<b>0378954</b>	08/43	RM-464	<b>96¢</b> over <b>48¢ / EXCISE TAX</b> on 3 pounds, mimeo <b>6..13D / 3408</b>
<b>0379244</b>	08/43	RM-464	<b>96¢</b> over <b>48¢ / EXCISE TAX</b> on 3 pounds, mimeo <b>6..13D / 3408</b>
<b>0380316</b>	08/43	RM-464	<b>96¢</b> over <b>48¢ / EXCISE TAX</b> on 3 pounds, mimeo <b>6..13D / 3408</b>
<b>0380318</b>	08/43	RM-464	<b>96¢</b> over <b>48¢ / EXCISE TAX</b> on 3 pounds, mimeo <b>6..13D / 3408</b>
<b>0381029</b> ★	09/43	RM-464	<b>96¢</b> over <b>48¢ / EXCISE TAX</b> on 3 pounds, mimeo <b>6..13D / 3409</b>
<b>0383762</b>		RM-464	<b>96¢</b> over <b>48¢ / EXCISE TAX</b> on 3 pounds, uncoded
<b>0395955</b> ★		RM-464	<b>96¢</b> over <b>48¢ / EXCISE TAX</b> on 3 pounds, uncoded
<b>0421555</b>		RM-464	<b>96¢</b> over <b>48¢ / EXCISE TAX</b> on 3 pounds, uncoded
<b>0443150</b>		RM-464	<b>96¢</b> over <b>48¢ / EXCISE TAX</b> on 3 pounds, uncoded

For general distribution under the Budget of March 3rd 1943, **BABN** surcharged **RM-402** with the usual dark blue two-line 2½ and 1½ mm. Gothic **96¢** / **EXCISE TAX** as **RM-472**.



★ **RM-472** - **96¢** / **EXCISE TAX** on 3 pounds, black, *fine roulette*, control number **0695720**, the BABN dark blue surcharge for the March 3rd 1943 Budget

<b>0462155</b>	RM-472	<b>96¢</b> / <b>EXCISE TAX</b> on 3 pounds, black, <i>fine roulette</i> , uncoded
<b>0541974</b>	RM-472	<b>96¢</b> / <b>EXCISE TAX</b> on 3 pounds, black, <i>fine roulette</i> , uncoded
<b>0544964</b>	RM-472	<b>96¢</b> / <b>EXCISE TAX</b> on 3 pounds, black, <i>fine roulette</i> , uncoded
<b>0555014</b>	RM-472	<b>96¢</b> / <b>EXCISE TAX</b> on 3 pounds, black, <i>fine roulette</i> , uncoded
<b>0555063</b>	RM-472	<b>96¢</b> / <b>EXCISE TAX</b> on 3 pounds, black, <i>fine roulette</i> , uncoded
<b>0555065</b>	RM-472	<b>96¢</b> / <b>EXCISE TAX</b> on 3 pounds, black, <i>fine roulette</i> , uncoded
<b>0583706</b>	RM-472	<b>96¢</b> / <b>EXCISE TAX</b> on 3 pounds, black, <i>fine roulette</i> , uncoded
<b>0587132</b>	RM-472	<b>96¢</b> / <b>EXCISE TAX</b> on 3 pounds, black, <i>fine roulette</i> , uncoded
<b>0587573</b>	RM-472	<b>96¢</b> / <b>EXCISE TAX</b> on 3 pounds, black, <i>fine roulette</i> , uncoded
<b>0662348</b>	RM-472	<b>96¢</b> / <b>EXCISE TAX</b> on 3 pounds, black, <i>fine roulette</i> , uncoded
<b>0695720</b> ★	RM-472	<b>96¢</b> / <b>EXCISE TAX</b> on 3 pounds, black, <i>fine roulette</i> , uncoded
<b>0783270</b>	RM-472	<b>96¢</b> / <b>EXCISE TAX</b> on 3 pounds, black, <i>fine roulette</i> , uncoded

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